

# Budget Unit Brief

## FY 2017



## Budget Unit: Auditor of State Reimbursement (DOT)

### Purpose and History

The Office of the Auditor of State provides audit, review, and other technical services to state and local governments to ensure the effective, economical conduct of public activities in a prudent, accountable manner. State departments reimburse the Auditor of State for services provided.

### State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund and the Primary Road Fund to fund Auditor of State reimbursements. The amount requested by the DOT for these reimbursements is based on annual estimates prepared by the Auditor of State and previous year actual expenditures. Reimbursement expenditures remain relatively consistent from year to year. However, certain years show nontraditional increases in expenditures for one-time services such as work associated with the federal 2009 American Recovery and Reinvestment Act (2009) requirements.

[Audit reports](#) submitted to the DOT are available on the Legislative Services Agency page

### Related Statute

Iowa Code section [11.5B](#)

### More Information

Office of the Auditor of State audit report search: <https://auditor.iowa.gov/audit-reports>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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